

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2135 - SB 2499

February 21, 2014

SUMMARY OF BILL: Authorizes a taxpayer to apply to the Commissioner of the Department of Revenue for an extension to file registration forms for privilege or excise taxes of up to ten days.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The proposed authorization to apply for an extension of time within which a taxpayer must file a registration form will not result in a significant fiscal impact on the state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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